

**SCHEDULE A****Form 740**

Department of Revenue

**KENTUCKY ITEMIZED DEDUCTIONS**

➤ Attach to Form 740. ➤ See instructions.

**2005**

Enter name(s) as shown on Form 740, page 1.

Your Social Security Number

**SCHA 0003****Do not include expenses reimbursed or paid by others.**

<b>Medical and Dental Expenses</b>	1. Medical and dental expenses..... 1	<b>SCHA 0050</b>	
	2. Enter 7.5% (.075) of the amount from Form 740, line 9..... 2	<b>SCHA 0060</b>	
	3. <b>Total medical and dental.</b> Subtract line 2 from line 1. If zero or less, enter -0- ..... > 3		<b>SCHA 0065</b>
<b>Taxes</b> <i>Note:</i> Sales and use taxes are not deductible.	4. Local income taxes (do not include state income tax)..... 4	<b>SCHA 0070</b>	
	5. Real estate taxes ..... 5	<b>SCHA 0075</b>	
	6. Personal property taxes ..... 6	<b>SCHA 0080</b>	
	7. Other taxes (list) ..... 7	<b>SCHA 0085</b>	
	8. <b>Total taxes.</b> Add lines 4 through 7. Enter here ..... > 8		<b>SCHA 0090</b>
<b>Interest Expense</b> <i>Note:</i> Personal interest is not deductible.	9. Home mortgage interest and points reported to you on federal Form 1098 ..... 9	<b>SCHA 0095</b>	
	10. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name and address) ..... 10	<b>SCHA 0100</b>	
	11. Points not reported to you on federal Form 1098 (see instructions for special rules) ..... 11	<b>SCHA 0105</b>	
	12. Investment interest (attach federal Form 4952 if required) ..... 12	<b>SCHA 0110</b>	
	13. <b>Total interest.</b> Add lines 9 through 12. Enter here ..... > 13		<b>SCHA 0115</b>
<b>Contributions</b> <i>Note:</i> For any contribution of \$250 or more, see instructions.	14. Contributions by cash or check ..... 14	<b>SCHA 0120</b>	
	15. Other than cash or check (attach federal Form 8283 if over \$500) ..... 15	<b>SCHA 0125</b>	
	16. Artistic charitable contributions deduction (attach schedule) ..... 16	<b>SCHA 0130</b>	
	17. Carryover from prior year ..... 17	<b>SCHA 0135</b>	
	18. <b>Total contributions.</b> Add lines 14 through 17. Enter here ..... > 18		<b>SCHA 0140</b>
<b>Casualty and Theft Losses</b>	19. Enter amount from attached federal Form 4684, Section A, line 16 ..... 19	<b>SCHA 0145</b>	
	20. Enter 10% (.10) of the amount from Form 740, line 9 ... 20	<b>SCHA 0155</b>	
	21. <b>Total casualty or theft loss(es).</b> Subtract line 20 from line 19. If zero or less, enter -0- ..... > 21		<b>SCHA 0160</b>
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	22. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach federal Form 2106 or 2106-EZ if applicable) list ..... 22	<b>SCHA 0165</b>	
	23. Tax preparation fees ..... 23	<b>SCHA 0170</b>	
	24. Other (investment, safe deposit box, etc.) list ..... 24	<b>SCHA 0175</b>	
	25. Add the amounts on lines 22, 23 and 24. Enter here .... 25	<b>SCHA 0180</b>	
	26. Enter 2% (.02) of the amount from Form 740, line 9..... 26	<b>SCHA 0190</b>	
	27. <b>Total.</b> Subtract line 26 from line 25. If zero or less, enter -0- ..... > 27		<b>SCHA 0195</b>
<b>Other Miscellaneous Deductions</b>	28. Other (see instructions) list ..... > 28		<b>SCHA 0200</b>
<b>Total Itemized Deductions</b>	29. Add lines 3, 8, 13, 18, 21, 27 and 28. Enter here ..... > 29		<b>SCHA 0205</b>

★ If single or married filing jointly and your income for Form 740, Column B does not exceed \$145,950, enter total itemized deductions on Form 740, line 10, Column B.

★ All others go to page 2.

If the amount on Form 740, line 13, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.

PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES

Use this schedule if married filing separately on a combined return.

1. Total itemized deductions from page 1, line 29.....	SCHA 0205
2. Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B) .....	SCHA 0210 %
3. Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B) .....	SCHA 0215 %
4. Percent on line 1 times total deductions entered on page 1, line 29 (enter here and on Form 740, line 10, Column A) .....	SCHA 0220
5. Percent on line 2 times total deductions entered on page 1, line 29 (enter here and on Form 740, line 10, Column B) .....	SCHA 0225

PART II—ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740, line 9, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns).

	A. Spouse	B. Yourself (or Joint)
<ul style="list-style-type: none"> <li>If married filing separately on a combined return, enter in Column A the percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B); enter in Column B the percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B).</li> <li>If single, married filing a joint return or married filing separate returns, enter 100% in Column B.</li> </ul>		
1. Multiply the amount on Schedule A, line 29, by the percent of income shown in Columns A and/or B.....	1. SCHA 0235	1. SCHA 0290
2. Add the amounts on Schedule A, lines 3, 12 and 21, plus any gambling losses included on line 28 and multiply by the percent of income shown in Columns A and/or B .....	2. SCHA 0240	2. SCHA 0295
<i>Note: Be sure your total gambling losses are clearly identified on line 28.</i>		
3. Subtract the amount on line 2 from the amount on line 1. (If the result is zero, STOP HERE; enter the amount from line 1 above on Form 740, line 10.) .....	3. SCHA 0245	3. SCHA 0300
4. Multiply the amount on line 3 above by 80% (.80) .....	4.SCHA 0250	4.SCHA 0305
5. Enter the amount from Form 740, line 9 .....	5.SCHA 0255	5.SCHA 0310
6. Enter \$145,950 (\$72,975 if married filing separately on a combined return or separate returns) .....	6.SCHA 0260	6.SCHA 0315
7. Subtract the amount on line 6 from the amount on line 5. (If the result is zero or less, STOP HERE; enter the amount from line 1 above on Form 740, line 10.) .....	7.SCHA 0265	7.SCHA 0320
8. Multiply the amount on line 7 above by 3% (.03) .....	8.SCHA 0270	8.SCHA 0325
9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here.....	9. SCHA 0275	9. SCHA 0330
10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740, line 10	10.SCHA 0280	10.SCHA 0335